

# Exemptions, Deductions Can Reduce Sting of Income Tax

(This is the third of a series of articles on federal and California income tax filing. This information has been provided by the Committee on Taxation of The California Society of Certified Public Accountants.)

You can substantially reduce your income tax by taking full advantage of exemptions and legitimate deductions. Ordinary exemptions in Federal returns are: \$600 for each taxpayer, regardless of circumstances. \$600 additional for each blind taxpayer. \$600 additional for each taxpayer 65 or older at year's end. \$600 additional for each dependent of taxpayer.

IF YOU ARE a working mother or widower and it was necessary to hire a babysitter for a child under 12—or for any incapacitated dependent—you may be entitled to a "child care" deduction of as much as \$600 on your Federal return only. Check the instructions to

see if you qualify. Don't overlook these! Check the instructions for methods of figuring. And don't forget "miscellaneous" deductions such as union dues, purchase of necessary tools, fees to employment agencies, expenses incurred for the benefit of your employer, and certain alimony payments.

## Riviera Brothers Receive God and Country Awards

In an impressive service recently, Robert and David Palmer, sons of Mr. and Mrs. Robert Palmer, 223 Paseo de Granada, were presented the coveted God and Country awards for achievements in Scouting.

This award culminates a year of hard study and devoted service, as the twin brothers reviewed history, beliefs, missionary program, and vocational opportunities within the South Bay Christian Church and the brotherhood of the Christian Churches at large.

A carefully directed study plan provided a depth of understanding about matters of faith and a constant devotion to duties of service in and about the church for the entire year and gave both boys assurances of the personal qualifications necessary for this high achievement.

In solemn services before the entire congregation at worship, the Rev. Dwaine E. Cerbin and Dr. Hugh J. Williams, ministers of the South Bay Christian Church, presented Robert and David with their

An open house for David K. Lyman, who has announced his candidacy for one of the three seats at stake in the April 18 election for the Board of Education, will be held Sunday evening from 7:30 to 11 at the home of Mr. and Mrs. Roger West, 21710 Vicky Ave., West, who was recently elected

God and Country Award. Robert is a newsboy for a daily paper and David holds the same position with the Torrance HERALD. Representatives from the Scout troop, district, and area administrators of Scouting joined members of the family in the congregation for the event.

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CALIFORNIA income tax rules are the same, except that the personal exemption is \$1500 instead of \$600—and if husband and wife file separate returns, the total exemption of \$3000 may be divided between them in any way they wish. But there is no additional exemption because of age.

There are various conditions to be considered in claiming exemptions. One example is that "blindness" does NOT mean total lack of vision. Another is that while the primary test of a "dependent" is that he receives more than half of his support from YOU, he must also be a resident of the U. S. Panama, Mexico, Canada or the Canal Zone. There are other conditions and requirements for dependents—all of which can be quickly checked through your local Internal Revenue Service or California Franchise Tax Board offices.

"HEAD OF Household" is a special category which brings advantage to one who is supporting a dependent but does not have a spouse with whom he can file a joint return. For Federal tax purposes this will permit such a person to compute his tax on a special tax rate schedule which gives him half as much benefit as a joint return.

For California purposes, no special tax rate schedule is used for "Head of Household" but the taxpayer is permitted a personal exemption of \$3000—instead of \$1500 plus \$600 for the dependent.

YOU CAN deduct contributions—at their fair value—to religious, charitable, scientific, literary and educational organizations, and non-profit cemeteries. But they must be actually given—not just "pledged." The limit of such charitable contributions is 20% for both Federal and State returns—but 30% for Federal if at least 10% was for religious organizations, schools, exempt hospitals, or the Salvation Army.

INTEREST you've paid on personal loans and other indebtedness is deductible. Don't forget the mortgage on your home, auto financing and other installment purchases. You can even deduct "carrying charges" up to 6 per cent of the average monthly unpaid balance.

Most taxes you've paid, except Federal, are deductible. (California income tax is not, of course, deductible on your California return).

(Note: Deductible taxes will be explored at greater length

TEENAGE DANCE The "Islanders," a teenage dance club at Alondra Park, will host a teen dance Saturday evening from 7 to 10 p.m. Admission charges will be 20 cents for members and 75 cents for non-members. Any student in a Torrance or South Bay high school may attend.



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